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United States Senate

COMMITTEE ON FINANCE

WASHINGTON, DC 20510-6200

November 5, 2007

RUSSELL SULLIVAN, STAFF DIRECTOR
KIDAN DAVIS, REPUBLICAN STAFF DIRECTOR AND CHIEF COUNSEL

Pastor Benedictus Hinn
World Healing Center Church, Inc.
Benny Hinn Ministries
3400 William D. Tate Avenue
Grapevine, TX 76051

Dear Pastor Hinn:

The Finance Committee has a long tradition of reviewing tax-exempt organizations. It is important that the Congress and the public have confidence that public charities, which benefit from very significant tax breaks, are operated in a manner that promotes continued trust and that these charities adhere to guidelines established by the Internal Revenue Service. Historically, Americans have given generously to religious organizations, and those who do so should be assured that their donations are being used for the tax-exempt purposes of the organizations.

Recent articles and news reports regarding the possible misuse of donations made to religious organizations have caused some concern for the Finance Committee. Since your organization is not required to file Form 990 with the Internal Revenue Service, I am requesting that you answer the following questions and provide the following information for my review.

Please provide the requested information on searchable disks or electronically by December 6, 2007.

General

1. The audited financial statements for World Healing Center Church (WHCC) and Benny Hinn Ministries (BHM) for years 2004, 2005 and 2006.
2. The names of all affiliated churches and any integrated auxiliaries.
3. The names and addresses of all board members of WHCC and BHM for years 2004 to present and an explanation of their relationship/affiliation to Mr. Hinn.
4. Names and addresses of compensation committee members of WHCC and BHM for years 2004 to present and an explanation of their relationship/affiliation to Benny Hinn.
5. The dates and locations of all board meetings and the names of the persons in attendance from 2004 to present. Provide the total cost associated with conducting each meeting, including, but not limited to, lodging, meals, travel, entertainment and any extracurricular activities.

Executive Compensation

1. A detailed explanation of the compensation paid to Benny Hinn from WHCC and BHM including, but not limited to, cash and non-cash gifts, housing allowances (to include a detailed break-down of expenses paid to maintain housing), loans (including the terms of the loans and a schedule of repayment), and the personal use of assets of the tax-exempt organization (i.e. jets, employees, facilities) from 2004 to present.
2. A detailed explanation of any repayments made to the tax-exempt entity for the personal use of stated assets.
3. Any other payments to Benny Hinn, including cash and cash equivalent **excluded** from income reported to the Internal Revenue Service on Form W-2 or Form 1099 for years 2004 to 2006.
4. Copies of any compensation recommendation(s) received by WHCC/BHM and the names and addresses of the person(s) that provided compensation recommendation(s).
5. A detailed explanation of total housing allowances paid by WHCC/BHM and any related entity for the purpose of providing housing to Benny Hinn or person(s) related to Mr. Hinn from 2004 to present.
6. A detailed explanation of the total expenses paid by WHCC/BHM and any related entity toward the purchase and furnishing of the residence at 35 Ritz Cove, Dana Point, CA. A detailed explanation of the total monthly expenses to maintain the residence at 35 Ritz Cove for years 2004 to present. A detailed explanation of any expenses paid by WHCC/BHM and any related entity for the purchase or maintenance of any residence used by Benny Hinn for years 2004 to present (include the address and square footage of each residence).
7. Credit card statements for all credit cards used by Mr. Hinn and family members for whom WHCC/BHM and any related entity paid the related expenses for years 2004 to present. An explanation of credit card expenses paid by WHCC/BHM and any related entity on behalf of or for the benefit of Benny Hinn and family members. A detailed explanation of all expense account items for Benny Hinn including, but not limited to, clothing expenses, conference expenses, jewelry expenses and personal grooming expenses for years 2004 to present.
8. A list of all vehicles (Year, Make and Model) purchased, leased or maintained by WHCC/BHM and any other tax-exempt entity for the benefit of Benny Hinn and family members for years 2004 to present. A detailed list of the yearly expenses to purchase and maintain each vehicle from 2004 to present. This explanation should also include date(s) of purchase, purchase amount(s), date(s) of disposition and an explanation of disposition.

Real and Personal Assets

1. A list of all domestic and overseas bank accounts and investments of WHCC/BHM and any related entities for years 2004 to present.
2. A list of all real property owned and purchased by WHCC/BHM, any integrated auxiliary and any related tax-exempt entity, including the square footage of each property and the tax-exempt purpose from ministry inception to present.
3. An explanation of the relationship between Cove Holdings, LTD and WHCC/BHM. The names and addresses of members of the Board of Directors for Cove Holdings, LTD from inception to present. An explanation of what expenses WHCC/BHM finances for Cove Holdings, LTD. Provide names and addresses of the persons who decided to acquire the property located at 35 Ritz Cove. What was the source of funding for the purchase of the residence at 35 Ritz Cove? What was the total cost of the construction and furnishing of the property at 35 Ritz Cove? If Cove Holdings, LTD is a tax-exempt title holding company, explain its tax-exempt purpose. Provide copies of Form 990 filed with the IRS from the inception of Cove Holdings, LTD to 12/31/2006.
4. Detailed information (Year, Make, Model and Number) on aircraft owned or leased by WHCC/BHM and any related entity, including amounts paid for the purchase and/or lease of the aircraft and all maintenance expenses from 2003 to present. Copies of the flight records of any aircraft owned or leased by the tax exempt from 2003 to present. Copies of Mr. Hinn's itineraries for years 2003 to present.

Other

1. The written employment contract between Benny Hinn and WHCC/BHM in effect from 2003 to present. If there is no written agreement, but a verbal agreement exists, provide a date and the names of the persons who were part of that verbal agreement, the terms of the agreement and the amount to be paid to Benny Hinn.
2. A detailed list of all entities operated by related parties that received payment from WHCC/BHM from 2004 to present, to include the name of the related party, the amount of payment and purpose of payment. Provide a detailed explanation of all persons related to Mr. Hinn that received any form of payment or benefit from WHCC/BHM. List the type and amount of benefit received for years 2004 to present.
3. The name and address of the person and/or company that publishes the works of Benny Hinn. The name and address of the person and/or company that prints, audio records and video records Benny Hinn's sermons/messages/services. The name and address of the person and/or company that owns the titles, copyrights, royalties or similar interests in videotapes, books, CDs, DVDs, and other materials prepared by WHCC/BHM. Are any of WHCC/BHM's paid employees involved in the printing, publishing, recording, or distribution of the books, videotapes, CDs, or DVDs?

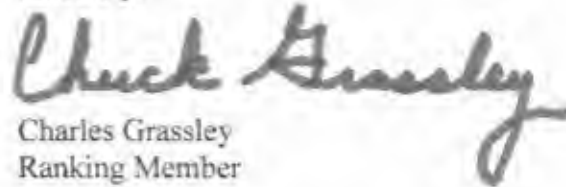
4. The names and addresses of the persons who decide how the funds of WHCC/BHM are spent. Are these decisions, both operational and financial, subject to oversight by any body within the organization? If so, is this body elected or appointed? If appointed, by whom and on what basis are they appointed? Who has voting rights within the organization? How often does the board meet? Provide copies of all board minutes from years 2004 through 2006, including those concerning any discussion regarding all compensation received by Hinn, members of the board of directors and members of the compensation committee.
5. A detailed list of all payments, including any honorariums and love offerings, paid to visiting ministers, musicians or guests from years 2004 to present. Include the name and address(es) of each person and the amount paid. Provide copies of Form 1099 and/or Form W-2 that were issued. If no Form 1099 was issued, provide an explanation and the names and addresses of all persons that determined no Form 1099 was required.
6. A detailed list of all cash and/or non-cash payments received by each board member in 2004, 2005 and 2006. Copies of Form 1099 and/or Form W-2 issued to these persons.
7. A detailed list of all cash and/or non-cash payments received by each compensation committee member for years 2004, 2005 and 2006. Copies of Form 1099 and/or Form W-2 issued to these persons.
8. The names of all affiliated churches/ministries/ministers that have made personal donations and/or gifts to Benny Hinn in years 2004 to present and the amounts of each gift or donation. If the donation or gift was a non-cash item, provide a list and explanation of the donations/gifts.
9. A detailed list of all the donations/gifts made to other ministers and ministries/churches from WHCC/BHM, to include the name of each recipient, address and amount of each donation/gift for years 2004 to present.
10. Explain the procedures for handling cash received during crusades, meetings or conferences held outside of the United States, including if bank deposits are made prior to returning to the United States.

It has been reported that Mr. Hinn makes several layover trips when he travels for ministry purposes. Provide the following information related to these layover trips.

1. A list of all layover trips taken in years 2001 to present. This list should include the date(s) of each layover, the place of the layover, the number of ministry personnel who stayed during the layover (including names and addresses), the hotel name(s), the lodging costs, the food costs, salary expenses, aircraft costs, and all other layover expenses paid by WHCC/BHM or any related entity.

Thank you for your time and attention to this matter.

Sincerely,


Charles Grassley
Ranking Member

CC: The Honorable Max Baucus
Chairman
U.S. Senate Committee on Finance